AMENDMENTS TO THE CLAIMS

1. (Currently Amended) A process for preparing a studless tire having a tread comprising a rubber sheet having a thickness of at most 20 mm, which comprises:

extruding a rubber composition containing 2 to 50 parts by weight of short fiber having an average fiber diameter of 1 to 100 μm and an average length of 0.1 to 5 mm based on 100 parts by weight of diene rubber in a tube shape, thereby orienting said short fiber in the circumferential direction of said tube shaped rubber composition;

~~wherein~~ cutting said tube shaped rubber ~~sheet~~ composition ~~is further cut~~ at one point in a sidewall thereof in the extrusion direction to obtain a rubber sheet having a complex elastic modulus Ea in the extrusion direction and complex elastic modulus Eb in the 90° direction from the extrusion direction measured at 25°C which fulfill the following equation:

$1.1 \leq Eb/Ea$;

cutting said rubber sheet parallel to the extrusion direction to obtain pieces; and

rotating each piece 90° and laminating the rotated pieces together.

2. (Cancelled)

3. (Cancelled)

4. (Currently Amended) A process for preparing a studless tire having a tread, which comprises the steps of:

extruding a rubber composition for a tread containing short fiber or plate-like material of a Moh's hardness of 3 to 7 into a tube,

forming a sheet by cutting one point in the sidewall of said tube ~~shaped rubber sheet~~ in the extrusion direction,

cutting said sheet parallel to the extrusion direction to obtain pieces, and

rotating each piece of said rubber sheet 90° and laminating the rotated pieces together to form the tread,

wherein ~~when measured at 25°C~~ said tread has a complex elastic modulus E1 in the tread thickness direction when measured at 25°, and said sheet has a complex elastic modulus Eα in the extrusion direction and a complex elastic modulus Eβ in a 90° direction from the extrusion direction, ~~when~~ such that if said rubber composition is made into 2 mm sheets with a roller ~~and~~, said moduli fulfill the following equation,

$$60 \leq (E1-E\beta)/(E\alpha-E\beta) \times 100 \leq 100$$

and the tread has a tread rubber hardness measured at –10°C of 45 to 70 degrees.

5. (Currently Amended) A studless tire ~~having a tread comprising a rubber sheet obtained~~ by the process of Claim 1.

6. (Cancelled)

7. (Cancelled)

8. (Currently Amended) A studless tire ~~having a tread~~ obtained by the process of Claim 4.

9. (Currently Amended) A studless tire having a tread formed by the process of claim 1 comprising diene rubber and short fiber or plate-like material of a Moh's hardness of 3 to 7 dispersed in said diene rubber so as to be oriented in the tread thickness direction,

wherein ~~when measured at 25°C~~ said tread has a complex elastic modulus E1 in the tread thickness direction when measured at 25°C, and said sheet has a complex elastic modulus Eα in the extrusion direction and a complex elastic modulus Eβ in a 90° direction from the extrusion direction, ~~when~~ such that if said rubber composition is made into 2 mm sheets with a roller ~~and~~, said moduli fulfill the following equation,

$$60 \leq (E1-E\beta)/(E\alpha-E\beta) \times 100 \leq 100$$

and the tread has a tread rubber hardness measured at –10°C of 45 to 70 degrees.

10. (Original) The studless tire of Claim 9, wherein said short fiber or plate-like material is short fiber having an average fiber diameter of 1 to 100 μm and average length of 0.1 to 5 mm or plate-like material having an average thickness of 1 to 90 μm and average length of 0.1 to 5 mm.